(195D) Department

Ms. SERIES.

G.O. No. 2977

Dated 18-11-1950

[Despatch Abstract.]

Tax - Madras General Sales Tax Act 1939. Stream line Lubricating oil Filler - Levy of taxes under section 3(2) of the Act - Representation against - Orders passed

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department,	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GOVERNMENT OF MADRAS.
ABSTRACT.

Tax - The Madras General Sales Tax Act, 1939 - Stream line lubricating Oil Filter - Levy of taxes under section 3(2) of the Act - Representation against - Orders passed.

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REVENUE DEPARTMENT.

G.O.Ms.No.2977. Dated 18th November 1950.

Read the following:

From the Secretary, the Madras Chamber of Commerce,
Letter Ref.No.871C/50, dated 27.4.50.
Endorsement No.27813 N/50-1, dated 8.5.50.
From the Board of Revenue, L.Dis.A.2210/50, dated 17.8.50.

O R D E R:

The Government have examined the question whether the Stream Line Lubricating Oil Filter which contains an electrical heater as one of the minor accessories may be said to fall within the ambit of section 3(2)(v) of the Madras General Sales Tax Act,1939, which refers to "All electrical goods, instruments, apparatus and appliances." They are advised that the filter in question is not liable to be taxed under that section. They accordingly direct that in future the Stream Line Lubricating Oil Filter which contains an electrical heater as one of its minor accessories should not be held to fall within the scope of section 3(2)(v) of the Act.

(BY ORDER ETC.,)

(Sd.) x x x
Secretary to Government.

To the Board of Revenue (Commercial Taxes).

/True Copy/.

R. Nagarajan 1956
SUPERINTENDENT.

Vn.28.8. Madras Record Office, Madras.